

## Key Stage 4 lesson plan

# The tax responsibilities of a good citizen

## Subjects

- Citizenship (England, Wales and Scotland)
- Economic Wellbeing with Financial Capability (England)
- Personal and Social Education (Wales)
- Financial Education (Scotland)
- Personal and Social Development (Scotland)
- Learning for Life and Work (Northern Ireland)
- Financial Capability (Northern Ireland)

## Resources and preparation

- An interactive whiteboard or projector linked to a PC with an Internet connection
- Ideally, laptops or PCs for the class – if not, you will have to show videos and conduct quizzes using the whiteboard
- Bookmark the Tax Matters website: [www.taxmatters.hmrc.gov.uk](http://www.taxmatters.hmrc.gov.uk)
- This lesson stands on its own but works well as the final one in a series following discussion of National Insurance and Income Tax.

## Lesson objectives

- To examine the benefits of paying tax for individuals and society as a whole
- To compare government spending and benefits in the UK with that of other countries
- To understand the obligations of being a good citizen and discuss what should happen to those who are not prepared to work under such obligations

## Introduction

Students now have a good knowledge of taxes paid and how government raises money but may not have thought about all the things the money raised has to pay for.

Briefly get them to list the many uses of public money they may have benefitted from already today – this will need some prompting as many will underestimate. Go through the student lists and add extras, asking students to comment on how much they think the public services used will have cost.

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## Activities

Start by looking through the Citizenship factfile, either on individual PCs/laptops or using a projector at the front of the classroom. Only show as far as page 10 ('Thought-provoking facts') for the first part of the lesson.

### ● Individual work

Get students to complete the following tasks and questions in their jotters:

- Write down all the types of taxes collected by the UK government. Which one is most important in terms of revenue raised?
- How much does the UK government raise in taxes each year? And how much does it spend? How much does this work out at per person?

### ● Group work

Look at the factfile information on public spending and explain to students any spending they may not understand (e.g. public order and safety).

What should the priorities be for public spending? Divide the class into groups of three or four and get them to decide on their top three spending priorities. Each group should be able to justify their decisions to the rest of the class.

Groups should then work through the Balancing Act game, having a look at different spending scenarios and reporting back to class on the savings and spending they may have made.

Finish this section by discussing the questions raised on factfile slide 10 (headed 'Think'). Do the UK spending priorities seem sensible when compared to other countries?

### ● Paired or group work

Divide the class into pairs and tell them to look at Ash's year travelling abroad.

Some of the pairs should look at Ash's experiences of education; some should study health and the rest, work.

Three different sets of pairs should come together and share their ideas on what life is like overseas. How does education differ? In what country is it best to get sick? Who pays the most and who pays the least tax?

### ● Classroom discussion

Discuss whether it is good to pay the tax we do considering the benefits we receive. If it is good, then why do people try not to pay? Show class the remaining factfile slides on tax evasion.

What do students think of those who refuse to pay tax or try and defraud the benefits system? Can they think of any examples they may have heard of in their local area?

Look at the example of paying taxes in Sierra Leone at the end of the factfile. Why are these people so keen to pay taxes? Discuss whether this is the essence of being a 'good citizen'?

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### Activities cont.

- **Whole class/individual end-of-lesson**

Go to the online Citizenship quiz. Either run this as an individual activity – students can challenge their friends or compete in groups – or conduct as a whole class show of hands (or use activote software if available).

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### Plenary

- What do students now think about paying taxes? In what other ways can we contribute to working together for a better society?
  - What do students think about people who try to avoid paying taxes? Is it a victimless crime? What kind of penalties should such people be given when they are caught?
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### Taking this further

Students looking for extension work at any point in the lesson could:

1. Students should revisit the exercise set out in the introduction and list all the uses of public spending they have experienced in the previous week. If possible, they should try and estimate how much this would all have cost.
2. Using the internet, students should have a look at tax rates from around the world and rank them against the benefits people receive. They should see there is a fairly good relationship between high taxes and good public services. Based on their findings, where would they like to live?
3. Students should look at Jelena's year and make a list of all the public services she and her family has used. Would it have been possible for them to have benefitted from all this in other countries such as the United States? If not, what would have happened to Jelena and her family?

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## Curriculum information

### England (National curriculum)

#### Citizenship KS4

Pupils need to explore:

- different kinds of rights and obligations and how these affect both individuals and communities
- the impact and consequences of individual and collective actions on communities
- the economy in relation to citizenship, including decisions about the collection and allocation of public money
- the rights and responsibilities of consumers, employers and employees

#### Economic Wellbeing with Financial Capability KS4

Pupils should be taught to:

- identify how finance will play an important part in their lives

Pupils need to understand:

- rights and responsibilities at work
- a range of economic and business terms
- social and moral dilemmas about the use of money

### Wales

#### Personal and Social Education KS4

Learners should understand:

- their responsibilities as young citizens in Wales
- a range of economic issues related to their role as future providers and their responsibilities in personal finance

See also [Citizenship links for England](#)



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### Scotland

#### Citizenship

Pupils need to understand:

- the working of the economy
- the rights and responsibilities underpinning democratic and other societies

and to develop:

- informed and reasoned opinions about economic issues
- a sense of responsibility for the welfare of their communities
- an understanding of social justice

#### Financial Education

Pupils need to:

- understand key financial and economic ideas
- recognise the importance of using financial resources responsibly

and must be prepared to:

- engage critically with economic issues

### Northern Ireland

#### Learning for Life and Work KS4

Pupils should be enabled to:

- identify and exercise their rights and social responsibilities in relation to local and national issues
- develop their understanding of the role of society and government in safeguarding individual and collective rights
- consider how employees and employers might maintain an effective working environment
- investigate the increasing social responsibility of business in the community

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### Financial Capability KS4

Pupils should learn how the economy functions and be developed as:

- contributors to society
- contributors to the economy